STATE OF MAINE

FIXED ASSETS PROCEDURES MANUAL

Bureau of Accounts and Control

October 1, 1997

Introduction

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Introduction

This manual is intended to help people get started with Fixed Assets and to answer some of the questions concerning entering of information in the MFASIS system. It does not go into detail describing each of the fields on the various screens that are used in the Fixed Asset system. For an explanation of those fields, see the Fixed Asset Users Guide put out by the AMS software company and modified by the State of Maine. It is hoped that this can be a "working" document and as changes or new clarifications are needed, this document will be upgraded to meet those needs.

Getting Started

The steps to follow for getting started with Fixed Assets are described below. This is a gross oversimplification of the task at hand for most agencies. It is only intended to be as a guideline.

LOCATE ASSETS

Using the thresholds set forth in the Fixed Assets Policy Manual, agencies should locate each of their assets. In many cases, this will require a physical inventory of the assets to make sure all are counted. As a minimum the following information should be recorded for each asset:

Location	Where is the asset physically located
Description	What is it
Manufacturer	Who made it
Serial Number	This is required for equipment and vehicles
Model Number	Not required, but useful information

Other information such as color, number of doors on a vehicle, special features, etc. could also be recorded. Although there is no specific place in the Fixed Asset record for these items, there are extra description fields where this type of information can be stored.

GATHER DATA ABOUT ASSETS

Once all of the assets have been located and identified, other information should be gathered that is required for entry into the Fixed Asset System. This would include:

Date of Acquisition	When was it purchased or constructed
Acquisition Cost	What did you pay for it? This should be the "Fair Market Value" at time of acquisition. See the Policy Manual for a more detailed explanation.
Vendor	Who did you buy it from
Purchasing Document	What was the PO or PV used to purchase this
Funding Source	What was the Fund and Org used for purchasing

DEFAULTS FOR UNKNOWN ASSET INFORMATION

Although some of these fields are mandatory, having the exact details should not preclude an agency from getting started. In many cases it may take a while to gather all of the details described above. It is more important to load the assets into the system than to have the exact dollar and cents for each asset. As a recommendation, if the acquisition date is not known, a date of 07/04/1900 should be used. If the Fair Market Value at time of acquisition is not know, zero should be entered in the Total Asset Value field. These two defaults will be used for flagging assets that still need some research in order to assign proper values or dates.

SETUP LOCATIONS IN FIXED ASSET SYSTEM

In the Fixed Assets System, locations have a high level qualifier of department. By searching the FLCV screen by department, it will be easy to determine whether locations for your department have been setup. If the locations are not setup, Accounts & Control will need to be contacted to assist in getting new locations added to the system.

ENTER ASSETS

Assets are entered using the FA transaction as described later in this manual. The Users Guide also describes each of the fields on the FA transaction and whether they are mandatory or optional.

LABEL ASSETS

As each new asset is accepted in the system, a bar code label is produced. This label contains the Description, Serial Number and Fixed Asset Number assigned by the system. The labels should be attached to the asset in a conspicuous place. On certain assets such as land or buildings, the labels may be kept in a book since the assets are not likely to walk away.

INVENTORY ASSETS

A new inventory should now be taken by different people (if possible) than the people taking the original inventory. The best method of inventory would be with a hand held scanner to scan the bar codes and locations. During this inventory all assets in the area should be counted regardless of agency ownership. In this way a good reconciliation can take place and a determination can be make whether an asset is mis-located or not. The people doing the inventory should also record assets without labels. These might have been missed during the initial inventory or the label misplaced.

RECONCILE ASSETS

The information gathered during the inventory needs to be checked against the data in the Fixed Assets System. If a scanner was used, the scanned data can be uploaded to the system and computer matching can occur otherwise manual matching must take place.

FIX ERRORS FOUND DURING RECONCILIATION

Reconciliation errors will need to be corrected in the Fixed Asset System. This might require modifying existing assets using the FC transaction, entering new assets using the FA transaction or having assets removed from the system by Surplus property management. Surplus property management is the only state authorized group that can remove assets from the system. They would use the Fixed Asset Disposition Transaction - FD.

RE-INVENTORY IF NECESSARY

If there was a high percentage of errors during the initial inventory, a re-inventory and reconciliation should be repeated. This steps should continue to be repeated until the error rate is acceptable. When the inventory procedures are written, a clearer explanation of acceptable limits will be given.

Entering a New Fixed Asset Record - FA

The FA transaction is used for entering a New Fixed Asset Record. This can be generated using standard MFASIS commands or the preferred method is to generate and complete a "shell" that is automatically built when purchasing a fixed asset with a PV. These two methods are discussed below.

CREATING AN FA SHELL FROM A PV DOCUMENT

There are two triggers that will cause a PV document to generate an FA "shell". The first is to place an "F" in the FA IND field on the PV. The second is to code certain object codes on the PV line items. The list of codes that cause a shell creation can be found by searching OBJ2 and looking for a 'Y' in the FA field. Basically the list includes items in the 5500 series of object codes and certain 7000 series object codes. No "shells" are generated for PV9's. Material used for construction should be coded with an Object Code of 7601. No "shell" will be created for this code.

```
ACTION:          MODE: S DOCID: PV   17C  CAR1          USERID: FRED        STATUS
APRV:   L#       OVR:  BATID:                           SECID:                 AC
H-                             PAYMENT VOUCHER INPUT FORM

     PV DATE:              ACCTG PRD:         BUDGET FY:
     ACTION: E        PV TYPE: 1      1099 IND:          SCH PAY DATE:
     OFF LIAB ACCT:                 FA IND: F  DOCUMENT TOTAL:        7,200.00
           EFT IND: N  APPLICATION TYPE:      CALC DOC TOTAL:        7,200.00
                         ACCRUAL IND:
     VENDOR CODE: E010412119         CHECK CATEGORY:    SINGLE CHECK FLAG:
     VENDOR NAME: DAVIS OLDSMOBILE-CADILLAC INC
           ADDR1: PO BOX 5190
           ADDR2:
           ADDR3: AUGUSTA              ME04332

     SELLER:  FUND:              AGENCY:             ORG:
             SUB-ORG:           APPR UNIT:          ACTIVITY:
             REV SRC:           SUB-REV:            JOB NO:
             REPT CAT:          OBJECT:             SUB-OBJ:
        OFF REC ACCT:           BS ACCT:
```

The FA shell created will have a SUSF document ID starting with FA, then the agency on the PV then the next sequential FA number. To find the document ID of the shell created, search the FAPV using the PV ID.

```
ACTION: R TABLEID: FAPV USERID: FRED USER          07/24/97     09:33:58 AM

FA DOCUMENT INQUIRY TABLE
KEY IS TRANS ID, LINE NUMBER

            ----- TRANS ID ------       ----- TRANS ID ------      CREATION
            TC AGY NUMBER        LN     TC AGY NUMBER        LN       DATE
            -------------------------   -------------------------   --------
    01-     PV 17C CAR1          01     FA 17C 00000001302          07 14 97
    02-     PV 17C CAR2          01     FA 17C 00000001527          07 18 97
    03-     PV 17C CAR3          01     FA 17C 00000002204          07 19 97
    04-     PV 17C 00000020521   01     FA 17C 00000000097          02 06 97
    05-     PV 17C 00000020522   01     FA 17C 00000000098          02 06 97
```

GOVERNMENTAL VS. PROPRIETARY FUND CODING ON PV

When a fixed asset is sold either internally or externally, the FA ACCT (Balance Sheet account) code listed on the FATP screen will be credited for the current value of the Fixed Asset minus accumulated depreciation. This amount should have been debited to this account when the Fixed Asset was purchased or originally entered into the system. In order to ensure that this takes place, the following should be done:

When a fixed asset is purchased with a Proprietary Fund (Funds greater than 019), the PV should be coded using the FA ACCT code on the FATP screen. When the PV is processed this account will then be debited for the amount of the purchase.

When a fixed asset is purchased with a Governmental Fund (Funds less than 020), the PV should NOT used the FA ACCT code on the FATP screen. This account is automatically debited when the FA document is approved. If the FA ACCT was also coded on the PV, this account would be doubled debited.

COMPLETING FA DOCUMENT

FA INPUT SCREEN 1

```
ACTION: EM     MODE: C DOCID: FA   01A  XYZ          USERID: FRED      STATUS .
APRV:   L#     OVR:   BATID:                         SECID:                RH
                      FIXED ASSET ACQUISITION INPUT FORM
TRANS DATE:                            ACCOUNTING PRD:          ACTION: E
 CAT CODE:                             FA NUMBER: 000000000001312
   FA TYPE: E      FA GROUP:           FA COMPX/BUILD:          FA LOC: 2237
    FUND: 010      AGENCY: 01A    ORG: 0227 ACTIVITY:           OBJECT: 5616
 ACQ DATE: 09 27 1988                  ACQ METHOD: P
PROJECT CDE: X123                      CIP REVERSAL FLAG:
 SERIAL NUM:                           MANUFACTURER:
VENDOR CODE:                           MODEL NUMBER:
VENDOR NAME:
     AREA:                             PLAT NUM:
PURCH AUTH:                       IN SERVICE DATE:
 VAL DATE:                         VALUATION AMT:
   UNITS:                           CLOSING COSTS:
USEFUL LIFE:     REPL DATE:          SALVAGE VALUE:
DEPR METHOD:                        MEMO DISP VALUE:
ASSET DESCRIPTION:
 FUNDING SOURCE:
TOTAL ASSET VALUE:
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

FA NUMBER: This is automatically assigned by the system. It will be the next sequential number regardless of TYPE.

FA GROUP: This code is used to help put all fixed assets of the same type together. If someone wanted to know how many pickup trucks were owned by the state, this code could be used to give the answer. This code must be in the FGRP table. If the item being entered does not have an appropriate code in the table, contact Accounts and Control to get another code set up.

COMPLEX/BLD: This field is not currently being used by MFASIS.

PROJECT: This is an 8 digit code made up of the PROJECT, SUB-PROJECT and PHASE. It must be valid in the PRBL table. This code will automatically be brought over from the PV document if the PROJECT is referenced on the PV. See notes about construction below.

CIP REVERSAL: This flag is used to indicate that construction is completed for this asset and the BS ACCOUNT used to collect the construction costs must be reduced to reflect the amount of this asset. When this flag is set to 'Y', the PROJECT code must also be entered. The system will look up the PROJECT code in PRBL and find the CIP REVERSAL BS ACCOUNT on the PRBL screen. When the

FA document is accepted, this BS ACCOUNT will be reduced by the TOTAL ASSET VALUE.

AREA: For buildings, enter the total square feet with one decimal point. As an example, if the building is 134 square feet, enter 134.0.

For land, enter the total acreage with one decimal point. As an example, if the land is 257 acres, enter 257.0.

This field can also be used for CONSTRUCTION IN PROGRESS and IMPROVEMENTS OTHER THAN BUILDINGS. It must be blank for all other TYPES.

PLAT NUMBER: Although this field is not currently used by MFASIS, this may be useful information when trying to locate the asset during an inventory.

USEFUL LIFE: This is the total ~~years~~ months of useful life for the asset from the date of acquisition. This must be a whole number. at least 24 months

DEPR METHOD: Depreciation method can be NA, MC, SL or blank which defaults to NA. NA means no depreciation will be taken, MC stands for manually calculated and SL stands for straight-line. If MC or SL is entered, a USEFUL LIFE must be entered. USEFUL LIFE must be a whole year number.

Once some depreciation has been taken for an asset, the DEPRECIATION METHOD should not change. If a change is made to the DEPRECIATION METHOD, a flag will be set indicating that this has occurred. This record could then be a subject for auditing.

See a discussion of depreciation below.

FA INPUT SCREEN 2

```
ACTION: IL0001 MODE: C DOCID: FA   01A  FA1          USERID: FRED      STATUS
APRV:   L#      OVR:  BATID:                         SECID:               RH
                  FIXED ASSET ACQUISITION INPUT FORM
                    (EQUITY DISTRIBUTION SCREEN)

              EQUITY ACCT 1:              ASSET VAL 1:
              EQUITY ACCT 2:              ASSET VAL 2:
              EQUITY ACCT 3:              ASSET VAL 3:
              EQUITY ACCT 4:              ASSET VAL 4:
              EQUITY ACCT 5:              ASSET VAL 5:
              EQUITY ACCT 6:              ASSET VAL 6:
              EQUITY ACCT 7:              ASSET VAL 7:
              EQUITY ACCT 8:              ASSET VAL 8:
              DESCRIPTION 1:                        2:
                          3:                        4:
                          5:                        6:


         USER FIELD 1:              USER FIELD 2:
         USER FIELD 3:
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

EQUITY ACCT: For Governmental Funds, a BBAL entry will be accumulated showing how many assets were purchased by each fund. As a guideline, here is what is recommended:

GENERAL FUND	(010)	0393
HIGHWAY FUND	(012)	0394
FED. EXPEND. FUND	(013)	0395
OTHER SPEC. REV.	(014)	0396
FED BLOCK GRANT FUND	(015)	0397
CAP. PROJ. (016) (017) (018)		0398

For Proprietary Funds, no accumulation is performed nor ledger entry made. It is recommended that all Proprietary Funds use:

PROPRIETARY (032) - (067)   0392

DESCRIPTION 1-6: These fields are available for use by the agencies. This could include a tieback to a local Fixed Asset system used by the agency. If the fields have meaning, it is recommended that the agencies be consistent about what values go into which of the six description. For instance, if a key back to the local system is desired to be maintained, then it should always go into the same DESCRIPTION field and not bounce from 1 through 6.

DEPRECIATION

The straight-line method of depreciation is the only method automatically calculated by the system. Assets may also be coded with a DEPRECIATION METHOD of MC for manually calculated and NA (or spaces) for no depreciation. For manually calculated depreciation, depreciation is added to the asset using the MDEP screen. A JV must then be done to post the depreciation to the LEDGERS.

In general, assets purchased with Governmental Funds should not be depreciated. If the asset is coded with SL for straight-line depreciation, the depreciation will only be posted to the Fixed Asset Ledgers, FALED (Fixed Asset Ledger) and DPFALED (Fixed Asset Depreciation Ledger).

Certain assets (buildings, vehicles, equipment and some improvements) purchased with Proprietary Funds must be depreciated. The depreciation in these funds will be posted to the General Ledger as well as the FALED (Fixed Asset Ledger).

The depreciation programs will run monthly to automatically post depreciation of assets with DEPR METHOD of SL.

Changing depreciation methods after some depreciation has occurred will cause a flag to be set on the record which could later be the subject for questions on an audit.

ENTERING A FA WHEN SOME DEPRECIATION HAS ALREADY BEEN TAKEN

If it is desirable for the system to automatically calculate and post depreciation for an asset that has already had some depreciation posted, the following should be done.

1) Enter the asset with a DEPR METHOD of MC. The USEFUL LIFE should be the useful life from the date of acquisition and not from the date of entry or from the last calculated depreciation. Make sure to enter SALVAGE value if appropriate.

2) Enter the previously accumulated depreciation for the asset using the MDEP screen. Ignore the warning message about doing a JV for the depreciation since this has already been posted to the ledgers.

3) Using an FC transaction, change the DEPR METHOD to SL for straight-line. The system will then calculate and post the deprecation automatically.

MANUALLY COMPUTED DEPRECIATION - MDEP

If a particular asset must be depreciated in a manner other than straight-line, the Manual Depreciation Transaction is used. This transaction updates the appropriate depreciation amounts in the Fixed Asset record. NO LEDGER POSTING IS DONE. A JV must be entered in order to post the depreciation to the GENERAL Ledger.

MDEP SCREEN

```
ACTION: S TABLEID: MDEP USERID: ACAX DIAR        09/29/97   10:51:54 AM
01- MANUAL DEPRECIATION INPUT SCREEN


          FIXED ASSET TYPE:  .
          FIXED ASSET NUMBER:  ...................
          BETTERMENT NUMBER:  ..

                        ACCUMULATED DEPRECIATION

                  EQUITY 1:    ...............
                  EQUITY 2:    ...............
                  EQUITY 3:    ...............
                  EQUITY 4:    ...............
                  EQUITY 5:    ...............
                  EQUITY 6:    ...............
                  EQUITY 7:    ...............
                  EQUITY 8:    ...............
                             ----------------
                  TOTAL:       ...............
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

The asset that requires an updated depreciation must first be displayed on the screen either by a search (S), get (G), or successive reads (R) until the correct asset is displayed. Once the changes have been made to the amounts, a change (C) must be entered into the ACTION field in order for the changes to take place.

EQUITY (1-8): Enter the total new depreciation amount, i.e.. if the depreciation amount was 257.35 and it should be 456.32, put 456.32 in the field.

TOTAL: Enter the summed total for EQUITY (1-8).

FIXED ASSETS AND CONSTRUCTION

It is recommended that construction, either new or upgrades to existing assets, should use the Project Accounting features in the MFASIS system. By using this feature, agencies will be able to track expenditures for projects and view them online or via batch reports. In addition, automatic updating of the Fixed Asset subsystem will occur giving a clearer historical picture of asset values.

Project Accounting allows for breaking a project into sub projects and each sub project into phases. As an example, suppose a new building were being constructed. Sub projects could be: acquiring the land, preparing the land, constructing the building, landscaping after construction and relocating employees to new building. Preparing the land could be broken down into phases such as establishing access routes, clearing, leveling, filling, bringing in power, etc.

In addition, Project Accounting allows for splitting funding into four different funding types: Bond, Federal, Government and Other. In this way the amount of expenditures in each of the funds can be tracked and allocated to appropriate phases of the project.

Another recommendation regarding Fixed Assets is to break large assets, such as buildings, into its components so that each component can be tracked separately. For instance, a roof on a building will depreciate faster than the building. Air conditioning or heating will generally need to be replaced before the building wears out, etc. Each component can be depreciated separately and the funding tracked separately. This will help in budgeting matters to know when certain building components are due to wear out.

Some of the screens and documents used for projects include:

PJ Document	Used for initially establishing the project and project maintenance
PX Document	Used for indirect (non-accounting) charges against a project
AGPR	An inquiry screen showing the overall status of a project
PRBL	An inquiry screen showing the status of individual sub projects and phases

For more information on the Project Accounting in MFASIS see the master MFASIS USERS GUIDE.

In general, only the major components of a construction project need to be identifed as assets to the Fixed Asset System. Any one component that exceeds the dollar threshold limit as identified in the Fixed Asset Policy manual should be recorded. These might include elevators, heating and air conditioning units,

vaults or safes, major appliances, etc. Material used in construction should be coded to Object Code 7601 which is used for Asset Construction Material. This code will not generate a Fixed Asset shell.

Entering a Betterment to a Fixed Asset Record - FB

The FB transaction is used for entering a Betterment to a Fixed Asset. Betterments are defined in the Policy manual as:

> An addition made to, or change made in, a fixed asset, other than maintenance, to prolong its life or to increase its efficiency. Betterments include extraordinary repairs or improvements to an existing fixed asset.

There are rules in the Policy Manual to govern when a Betterment to a Fixed Asset should be recorded.

FB INPUT SCREEN 1

```
ACTION:          MODE: S DOCID: FB                    USERID: FRED        STATUS
 APRV:    L#      OVR:   BATID:                        SECID:              AC
                         FIXED ASSET BETTERMENT INPUT FORM
   TRANS DATE:           ACCOUNTING PRD:
   FA NUMBER:                   FA TYPE:                  BETTERMENT NUMBER:

       ACQ DATE:                          ACQ METHOD:
   PROJECT CODE:                    CIP REVERSAL FLAG:
     SERIAL NUM:                         MANUFACTURER:
    VENDOR CODE:                         MODEL NUMBER:
    VENDOR NAME:
   SURFACE AREA:                            PLAT NUM:
     PURCH AUTH:                      IN SERVICE DATE:
          UNITS:                        CLOSING COSTS:
   SALVAGE VALU:

   BETTERMENT DESCRIPTION:
   TOTAL BETTERMENT VALUE:
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

BETTERMENT NUMBER: This must be numeric starting with '01'. By default, the original asset will have '00' as its betterment number.

```
ACTION:              MODE: S DOCID: FB                    USERID: FRED       STATUS
APRV:     L#     1 OVR:    BATID:                              SECID:                   AC
                        FIXED ASSET BETTERMENT INPUT FORM
                           (EQUITY DISTRIBUTION SCREEN)

               EQUITY ACCT 1:            BETTERMENT VAL 1:
               EQUITY ACCT 2:            BETTERMENT VAL 2:
               EQUITY ACCT 3:            BETTERMENT VAL 3:
               EQUITY ACCT 4:            BETTERMENT VAL 4:
               EQUITY ACCT 5:            BETTERMENT VAL 5:
               EQUITY ACCT 6:            BETTERMENT VAL 6:
               EQUITY ACCT 7:            BETTERMENT VAL 7:
               EQUITY ACCT 8:            BETTERMENT VAL 8:


               DESCRIPTION 1:                     2:
                           3:                     4:
                           5:                     6:
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

EQUITY ACCT: This must be the same as on the original asset.

Modifying a Fixed Asset Record - FC

The FC transaction is used for modifying a Fixed Asset. Almost every field on the Fixed Asset record is available for modification including asset value. The FC record is also used to move an Asset to Surplus for disposal. This will be discussed in detail later in this section. When the description or serial number are changed, a new label should be requested from Accounts & Control as these numbers appear on the bar coded label.

FC INPUT SCREEN 1

```
ACTION:           MODE: D DOCID: FC                    USERID: FRED        STATUS
APRV:    L#       OVR:   BATID:                            SECID:
                        FIXED ASSET MODIFICATION INPUT FORM
   TRANS DATE:              ACCOUNTING PRD:
    FA NUMBER:                      FA TYPE:              BETTERMENT NUMBER:
        GROUP:       COMPX/BUILD:              LOCATION:
     ACQ DATE:                           ACQ METHOD:
 PROJECT CODE:                        CIP REVERSAL FLAG:
   SERIAL NUM:                           MANUFACTURER:
  VENDOR CODE:                           MODEL NUMBER:
  VENDOR NAME:                                  UNITS:
 SURFACE AREA:                               PLAT NUM:
   PURCH AUTH:                          IN SERVICE DATE:
     VAL DATE:                            VALUATION AMT:
  USEFUL LIFE:    REPL DATE:              SALVAGE VALUE:
  DEPR METHOD:                            CLOSING COSTS:
    DISP AUTH:                          MEMO DISP VALUE:
  DISP METHOD:                 CHANGE IN SELLING PRICE:
    DISP DATE:            INCREASE/DECREASE INDICATOR:
        DESCRIPTION:
      FUNDING SOURCE:
 REVISED ASSET VALUE:
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

Only enter field that are to be changed. Any field left blank will retain its current value.

To blank out a value already on the asset, enter all "*" in the field. For instance, to blank out the model number, put 15 "*" in the model number field. When the transaction is accepted, the model number on the asset will be blank.

LOCATION: This field can be used to move an item to SURPLUS (see below).

MOVING AN ITEM TO SURPLUS

When an agency no longer needs an asset, the law of the State of Maine requires that the asset be disposed of by SURPLUS property management. The asset must first be transferred to SURPLUS for disposal. The asset will remain the property of the agency until disposal has taken place either by selling to the public, selling to another agency or trashing. Two FC transactions are required to complete the move to SURPLUS, the first FC is done by the agency to set up the move, the second is done by SURPLUS when they assume responsibility for the asset. The following are steps to follow to move an asset to SURPLUS:
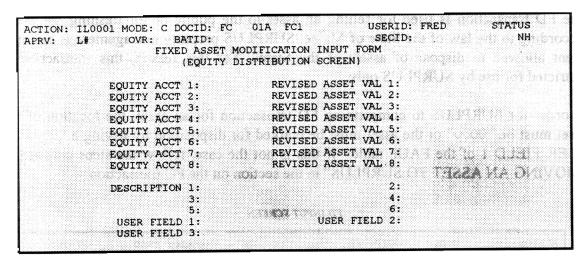
(see SURPLUS EXAMPLES 1 & 2)

1) Notify SURPLUS that there are assets for disposal
2) Mark the asset for transferring to SURPLUS by putting "0000" or "9999" in the LOCATION. "0000" is used for normal assets that can be picked up by SURPLUS. "9999" is used for assets that will be sold in place such as built-in dishwashers, large air conditioning units or farm equipment.
3) Approve and schedule the FC transaction. A warning message will come up indicating that SURPLUS must do an FC to complete the move.
4) Once accepted, a report will print over night for the agency requesting the transfer and a second report will print at SURPLUS notifying of assets to be picked up. The LOCATION will not change. Instead USER FIELD 1 on the FAUF table will indicate by either a "0000" or "9999" that this item is to be picked up by SURPLUS.
5) When SURPLUS accepts the asset, have the SURPLUS representative sign the agency report. This is the agency's record of transfer of responsibility to SURPLUS.
6) SURPLUS will do a second FC either manually or through bar coding equipment to complete the transfer. Once the second FC has been accepted by the system, the LOCATION will be "0000" and the USER FIELD 1 on the FAUF table will show the old location for items moved to SURPLUS. If the item remains in place but SURPLUS has accepted responsibility for disposition, the LOCATION field will show the old location (the LOCATION will not change) and the USER FIELD 1 on the FAUF table will show "9999". Doing things this way allows for proper identification of an asset's LOCATION in the event of an inventory.
7) The agency will be notified when final disposition of the asset occurs.

FAUF TABLE

```
ACTION: S TABLEID: FAUF USERID: FRED USER        09/26/97   08:07:34 AM
FIXED ASSET USER FIELD TABLE
KEY IS FIXED ASSET TYPE, FIXED ASSET NUMBER

  FA TYPE:        FA NUMBER:

  USER DEFINED FIELDS
        1:
        2:
        3:
```

```
ACTION: IL0001 MODE: C DOCID: FC   01A  FC1           USERID: FRED      STATUS
APRV:   L#      OVR:   BATID:                          SECID:            NH
                  FIXED ASSET MODIFICATION INPUT FORM
                     (EQUITY DISTRIBUTION SCREEN)


              EQUITY ACCT 1:          REVISED ASSET VAL 1:
              EQUITY ACCT 2:          REVISED ASSET VAL 2:
              EQUITY ACCT 3:          REVISED ASSET VAL 3:
              EQUITY ACCT 4:          REVISED ASSET VAL 4:
              EQUITY ACCT 5:          REVISED ASSET VAL 5:
              EQUITY ACCT 6:          REVISED ASSET VAL 6:
              EQUITY ACCT 7:          REVISED ASSET VAL 7:
              EQUITY ACCT 8:          REVISED ASSET VAL 8:

              DESCRIPTION 1:                          2:
                          3:                          4:
                          5:                          6:
              USER FIELD 1:              USER FIELD 2:
              USER FIELD 3:
```

SOME NOTES ABOUT ENTRIES ON THE SCREEN:

Only enter field that are to be changed. Any field left blank will retain its current value.

Selling An Asset To The Public - FD

The FD transaction is used for selling an asset to the public or for trashing the asset. According to the law of the State of Maine, SURPLUS property management is the only agent allowed to dispose of assets of the State. For this reason, this transaction is restricted for use by SURPLUS only.

In order for SURPLUS to complete an FD transaction for an asset, the location of the asset must be "0000" or the asset must be marked for disposition by having a "9999" in USER FIELD 1 of the FAUF table. If this is not the case, follow the steps outlined in "MOVING AN ASSET TO SURPLUS" in the section on the FC transaction.

FD INPUT SCREEN

```
ACTION:          MODE: D DOCID: FD                    USERID: FRED        STATUS
APRV:    L#      OVR:   BATID:                         SECID:
                 FIXED ASSET DISPOSITION INPUT FORM
   TRANSACTION DATE:                       ACCOUNTING PERIOD:

01-     FA TYPE:                    ASSET DESC:
       FA NUMBER:                    ACQ DATE:
       DISP DATE:                   ASSET VALUE:
       SELL PRICE:                  DISP UNITS:
       DISP AUTH:                    DISP METH:

02-     FA TYPE:                    ASSET DESC:
       FA NUMBER:                    ACQ DATE:
       DISP DATE:                   ASSET VALUE:
       SELL PRICE:                  DISP UNITS:
       DISP AUTH:                    DISP METH:
```

SURPLUS PROCEDURES FOR SELLING TO PUBLIC

Here are the procedures that SURPLUS will follow when selling an asset to the public or when trashing (destroying) an asset: (see SURPLUS EXAMPLE 3)

1) As each asset is sold (or trashed), SURPLUS will scan the bar-code on the label of the asset
2) SURPLUS will then enter the amount of the sale into the scanner or '0' when an item is trashed
3) After all of the assets are sold or trashed, SURPLUS will upload the information stored in the scanner to MFASIS
4) MFASIS will generate and complete the FD transaction
5) MFASIS will generate error reports and sales reports showing the accounting and sales information
6) The accounting group that works with SURPLUS will do the JV's to credit the agencies with the revenue from the sale minus selling commission if appropriate

Selling Assets Between State Agencies - FS & FT

The FS transaction is used for selling an asset from a Governmental Fund (Funds 010-019) to a Proprietary Fund (Funds 030 and above) or vice versa. The FT transaction is used for transferring assets between two Governmental Funds or between two Proprietary Funds. According to the law of the State of Maine, SURPLUS property management is the only agent allowed to dispose of assets of the State. For this reason, these transactions are restricted for use by SURPLUS only. A commission (fee) may or may not be collected by SURPLUS for these transactions. Amount of the fee (if any) will be determined by published schedules which are beyond the scope of these procedures.

FS INPUT SCREEN

```
ACTION:         MODE: C DOCID: FS   01A  FS1           USERID: FRED        STATUS
APRV:    L#     OVR:    BATID:                          SECID:                NH
                FIXED ASSET INTERNAL SALE INPUT FORM
TRANS DATE:                             ACCOUNTING PERIOD:
 FA NUMBER:                  FA TYPE:          NEW ACQ DATE:
  NEW FUND:                                    NEW AGENCY:
   NEW ORG:           NEW ACTIVITY:            NEW OBJECT:


   NEW LOCATION:                        NEW IN SERVICE DATE:
 NEW USEFUL LIFE:                        NEW SALVAGE VALUE:
 NEW DEPR METHOD:                       NEW COMPLEX/BUILDING:
DISPOSITION AUTH:                           PURCHASE AUTH:
  TRANSFER PRICE:                      BETTERMENT CARRY FLAG:


        NEW EQUITY ACCT 1:          ASSET VAL 1:
        NEW EQUITY ACCT 2:          ASSET VAL 2:
        NEW EQUITY ACCT 3:          ASSET VAL 3:
        NEW EQUITY ACCT 4:          ASSET VAL 4:
        NEW EQUITY ACCT 5:          ASSET VAL 5:
        NEW EQUITY ACCT 6:          ASSET VAL 6:
        NEW EQUITY ACCT 7:          ASSET VAL 7:
        NEW EQUITY ACCT 8:          ASSET VAL 8:
```

FT INPUT SCREEN

```
ACTION:         MODE: C DOCID:  FT   01A  FT1          USERID:             STATUS
APRV:    L#     OVR:    BATID:                          SECID:                NH
                FIXED ASSET TRANSFER INPUT FORM
TRANS DATE:                             ACCOUNTING PERIOD:

TYPE OF TRANSFER (1 OR 2):
         FA NUMBER:                        FA TYPE:
         NEW GROUP:                    NEW LOCATION:
          NEW FUND:                      NEW AGENCY:
           NEW ORG:                    NEW ACTIVITY:
        NEW OBJECT:             NEW COMPX/BUILDING:
```

SURPLUS PROCEDURES FOR SELLING TO STATE AGENCY

Here are the procedures that SURPLUS will follow when selling an asset to a state agency:

Process when item is at SURPLUS (see SURPLUS EXAMPLE 4)
1) Buying Agency will bring documentation to sale with proper accounting information for purchase This would include at a minimum Fund, Agency, Org, and New Location for asset.
2) Surplus will scan item being purchased. Surplus will enter into scanner selling price and accounting information.
3) At the end of the sale, Surplus will upload all of the selling information to MFASIS.
4) MFASIS will build FS or FT transactions based upon old & new accounting information.
5) If FT transaction is generated, asset will retain current value. If FS transaction is generated, asset will be recorded at purchase price.
6) MFASIS will generate a report for accounting group supporting Surplus to generate RE to collect money for sale.
7) Accounting group will enter RE for item with breakdown of gross sales into Surplus fee (if any) and amount to reimburse selling agency.
8) Buying agency will generate PV9 to close RE and pay for asset.

Process when item is "available for sale" but not at SURPLUS
                                                      (see SURPLUS EXAMPLE 5)
1) Buying Agency will mail/FAX to Surplus documentation with proper accounting information for purchase This would include at a minimum Fund, Agency, Org and purchase price.
2) Surplus will enter bar code of item being purchased into scanner. Surplus will also enter selling price and accounting information.
3) At the end of the sale, Surplus will upload all of the selling information to MFASIS.
4) MFASIS will build FS or FT transactions based upon old & new accounting information.
5) If FT transaction is generated, asset will retain current value. If FS transaction is generated, asset will be recorded at purchase price.
6) MFASIS will generate a report for accounting group supporting Surplus to generate RE to collect money for sale.
7) Accounting group will enter RE for item with breakdown of gross sales into Surplus fee (if any) and amount to reimburse selling agency.
8) Buying agency will generate PV9 to close RE and pay for asset.

PROCEDURES WHEN AGENCIES SELL DIRECTLY TO OTHER AGENCIES

Here are the procedures that should be followed when an agency sells an asset to another agency without first moving the asset to SURPLUS:

(see SURPLUS EXAMPLES 6 & 7)

1) Selling Agency will deliver to Surplus proper authorization for sale which must include accounting information from purchasing agency (Fund, Agency, Org), purchase price and New Location for asset.

2) Surplus will log into MFASIS and generate FS/FT document depending on old & new accounting information.

3) If FT transaction is generated, sale will take place at current value in MFASIS.

4) If FS transaction is generated, sale will be recorded at fair market value.

5) MFASIS will generate a report for accounting group supporting Surplus.

6) Accounting group will enter RE for item with breakdown of gross sales into Surplus fee (if any) and amount to reimburse selling agency.

7) Buying agency will generate PV9 to close RE and pay for asset.

Surplus Examples For The FC, FD, FS & FT Transactions

EXAMPLES:

EXAMPLE 1
Agency 18B has 10 computers that they want to sell.

EXAMPLE 2
Agency 05A has a school that is being torn down since a new school was built. The old school has a built in dishwasher that is only a few years old and has some salvage value.

EXAMPLE 3
Joe Q Public buys one of 18B's computer at a state sale.

EXAMPLES 4 & 5 INVOLVE A SURPLUS SALE WITHIN STATE GOVERNMENT
Agency 82Z buys 2 items at the sale. 82Z purchases the items in Fund 010, Org 3242 and will be locating the items at location 3744 until they can determine where they will put them.

EXAMPLE 4
The first item that 82Z purchased was a computer that belonged to agency 74Q. This item was located at surplus. This asset was originally purchased by 74Q in fund 017 for $5000. 82Z purchased the item at the sale for $1000. This computer has a value of $1200 in MFASIS (original purchase price minus depreciation) at the time of the sale.

EXAMPLE 5
The second item that 82Z purchased was a car that belonged to agency 17M. This items was not a surplus, but was still at 17M. This asset was originally purchased by 17M in fund 042 (a proprietary fund). 82Z paid $6500 for the car. The car has a value of $7200 in MFASIS at the time of the sale.

EXAMPLE 6
Agriculture (01A) has a Bush hog that they no longer need and will be giving it to Conservation (04A) at the cost of $1.00. Agriculture purchased the Bush hog with Proprietary Funds (Fund 056). Conservation will be paying the $1.00 out of their Governmental Fund (010). The Bush hog was originally purchased in 1992 for $22,000. It's current value in MFASIS is $11,000.

EXAMPLE 7
Marine Resources (13A) has a Boat that they no longer need and will be selling it to Inland Fisheries and Wildlife at the current value recorded on MFASIS. Marine Resources purchased the boat in Fund 013 for $16,000 in 1993. Inland Fisheries and Wildlife will purchase the boat using Proprietary Fund 060. The current value on MFASIS is $8045 (purchase price minus depreciation).

Example 1 - 10 computers to Surplus from 18B:

1) Agency 18B would call Surplus and tell them that there are 10 computers to be picked up for selling.

2) For each computer, 18B would go into MFASIS and generate a FC transaction. They would mark the location as "0000".

3) When there are no other errors, the system will give the following warning message:

   SURPLUS MUST DO FC FOR 2ND PRT

4) The following morning, two reports will be generated. The first report would go to the agency showing the 10 computers headed for Surplus. The second report would go to Surplus showing where the 10 computers are.

5) Surplus will schedule pickup of the computers.

6) When all computers are picked up, Surplus will sign Agency's report effectively transferring control of the assets to Surplus.

7) After the computers are safely at Surplus, Surplus will scan each of the bar codes and upload the scanned information to MFASIS.

8) MFASIS will generate and complete a second FC transaction showing "0000" as the new location of the assets.

Example 2 - 05A making Dishwasher at TornDown school available for sale

1) Agency 05A would call Surplus and tell them that the dishwasher is available for sale.

2) Agency 05A would go into MFASIS and generate a FC transaction. They would mark the location as "9999".

3) When there are no other errors, the system will give the following error messages:

SURPLUS MUST DO FC FOR 2ND PRT

4) If bar code is not physically attached to item, i.e.. bar code is kept in a book, agency should mail or deliver bar code for item to surplus.

5) The following morning, two reports will be generated. The first report would go to the agency showing the dishwasher was available for sale. The second report would go to Surplus.

6A) If surplus decides to complete transaction on-line, they would:
   1) Log-on to MFASIS
   2) Create FC transaction for item with LOCATION of "9999"
   3) Approve FC transaction
   4) Schedule FC transaction for off-line processing

6B) If surplus decides to complete transaction using bar-code reader they would:
   1) Scan or key-in bar code on reader
   2) Upload scanned information to MFASIS
   3) MFASIS will generate and complete a second FC transaction.

7) When the second FC has been accepted the LOCATION will still show the initiating agency's LOCATION. USER FIELD 1 will contain "9999".

Example 3 - Joe Q. Public buys computer at Surplus Sale that was owned by 18B:

The computer was originally purchased by 18B in fund 010 for $3000. The computer sold for $500. Assume no deprecation taken on computer.

Accounting
Original PV to purchase computer by 18B
Standard General Ledger Account (no accounting records added for Fixed Asset processing)
Completion of FA shell

DR Fund 100	Agy 18B	BS0115 Balance sheet for computer	3000.00
CR Fund 100	Agy 18B	BS0393 Equity account for computer	3000.00

Purchase of computer for $500

CR Fund 100	Agy 18B	BS0115 Balance sheet for computer	3000.00
DB Fund 100	Agy 18B	BS0393 Equity account for computer	3000.00

JV by accounting group supporting SURPLUS

CR Fund 035	Agy 18P	Cash		410.00
DB Fund 010	Agy 18B	Cash	Sale minus commission	410.00

Example 4 - 82Z buys computer owned by 74Q:

For the first item (computer), MFASIS generates an FT transaction because the item stays within the Governmental fund structure. An RE is produced against 82Z for $1000 for this item. One line of the RE has a percentage of the $1000 going to Surplus, the rest will be going to 74Q fund 017. 82Z generates a PV9 to pay for computer.

Accounting on first item
Original PV to purchase computer by 74Q
Standard General Ledger Account (no accounting records added for Fixed Asset processing)

Completion of FA shell

DR Fund 100 Agy 74Q	BS0117	Balance sheet for computer	5000.00
CR Fund 100 Agy 74Q	BS0397	Equity account for computer	5000.00

FT to transfer to 82Z (other Governmental Fund)
No entries made to General Ledger for this transaction

RE to set up payment for computer

CR Fund 017 Agy 74Q	Rev Srce 2806	Sale of equipment	880.00 Net
DB Fund 017 Agy 74Q	BS0052	I/G billed receivable	880.00
CR Fund 035 Agy 18P	Rev Srce 2641	Service department	120.00 Commission
DB Fund 035 Agy 18P	BS0052	I/G billed receivable	120.00

PV9 to pay for computer

DB Fund 010 Agy 82Z	Expenses		1000.00
CR Fund 010 Agy 82Z	Cash		1000.00
DB Fund 017 Agy 74Q	Cash		880.00
CR Fund 017 Agy 74Q	BS0052 I/G billed receivable		880.00
DB Fund 035 Agy 18P	Cash		120.00
CR Fund 035 Agy 18P	BS0052 I/G billed receivable		120.00

Example 5 - 82Z buys car owned and located with 17M:

For the second item MFASIS generates an FS document since the item is going from a Proprietary Fund (042) to a Governmental Fund (010). The asset now has a value of $7200 in MFASIS (purchase price minus depreciation). MFASIS generates a Revenue transaction for $6500 for agency 17M fund 042 and a loss on sale revenue transaction of $700. An RE is produced against 82Z for $6500 for the car. One line of the RE has a percentage of the $500 going to Surplus, the rest will be going to 17M fund 042. 82Z generates a PV9 for $6500 to pay for the car.

Accounting on second item

Original PV to purchase car by 17M

DR	Fund 042 Agy 17M	BS0114 Balance sheet for autos	12000.00
CR	Fund 042 Agy 17M	BS0209 Vouchers payable	12000.00

Completion of FA shell
No General Ledger accounting is done

FS to transfer to Governmental

CR	Fund 042 Agy 17M	BS0114 Remove asset	2000.00
DB	Fund 042 Agy 17M	BS0120 Accumulated depreciation	4800.00
CR	Fund 042 Agy 17M	BS0120 Zero accum depreciation	160.00 Current month
DB	Fund 042 Agy 17M	Expenses Depreciation expense	160.00 Current month
DB	Fund 042 Agy 17M	Rev Srce 2821 Sale of auto	6500.00
DB	Fund 042 Agy 17M	Rev Srce 2836 Loss on sale	700.00
DB	Fund 100 Agy 82Z	BS0114 Add asset to Fund 100	6500.00
CR	Fund 100 Agy 82Z	BS0393 Equity account for General Fund	6500.00

RE to set up payment for car

CR	Fund 042 Agy 17M	Rev Srce 2821 Sale of auto	5720.00 Net
DB	Fund 042 Agy 17M	BS0052 I/G billed receivable	5720.00
CR	Fund 035 Agy 18P	Rev Srce 2641 Service department billing	780.00 Commission
DB	Fund 035 Agy 18P	BS0052 I/G billed receivable	780.00

PV9 to pay for car

DB	Fund 010 Agy 82Z	Expenses	6500.00
CR	Fund 010 Agy 82Z	Cash	6500.00
DB	Fund 042 Agy 17M	Cash	5720.00
CR	Fund 042 Agy 17M	BS0052 I/G billed receivable	5720.00
DB	Fund 035 Agy 18P	Cash	780.00
CR	Fund 035 Agy 18P	BS0052 I/G billed receivable	780.00

Example 6 - Bush hog given to Conservation for 1.00

An FS transaction is generated in MFASIS since the item is going from a Proprietary Fund (056) to a Governmental Fund (010). The asset now has a value of $11100 (purchase minus depreciation). Surplus estimates the Fair Market Value as $9000 which will be the transfer price recorded on the FS document.

Accounting on item

Original PV to purchase bush hog by 01A

DR	Fund 056 Agy 01A	BS0115	Balance sheet for equipment	22000.00
CR	Fund 056 Agy 01A	BS0209	Vouchers payable	22000.00

Completion of FA shell

No General Ledger accounting is done

FS to transfer to Governmental

CR	Fund 056 Agy 01A	BS0115	Remove asset	22000.00
DB	Fund 056 Agy 01A	BS0120	Accumulated depreciation	10900.00
DB	Fund 056 Agy 01A	Rev Srce 2806	Sale of equipment	9000.00
DB	Fund 056 Agy 01A	Rev Srce 2836	Loss on sale	2000.00
DB	Fund 100 Agy 04A	BS0115	Add asset to Fund 100	9000.00 Fair Market Value˙
CR	Fund 100 Agy 04A	BS0393	Equity acct Gen Fund	9000.00

RE to set up payment for bush hog

CR	Fund 056 Agy 01A	Rev Srce 2806	Sale of equipment	00 Sale price
DB	Fund 056 Agy 01A	BS0052	I/G billed receivable	1.00
CR	Fund 035 Agy 18P	Rev Srce 2641	Service depart billing	1080.00 Commission
DB	Fund 035 Agy 18P	BS0052	I/G billed receivable	1080.00

PV9 to pay for bush hog

DB	Fund 010 Agy 04A	Expenses	1081.00
CR	Fund 010 Agy 04A	Cash	1081.00
DB	Fund 056 Agy 01A	Cash	1.00
CR	Fund 056 Agy 01A	BS0052 I/G billed receivable	1.00
DB	Fund 035 Agy 18P	Cash	1080.00
CR	Fund 035 Agy 18P	BS0052 I/G billed receivable	1080.00

Example 7 - Marine Resources Boat in Governmental Fund to Inland Fisheries and Wildlife Proprietary Fund

An FS transaction is generated in MFASIS since the item moves from a Governmental to a Proprietary.

Accounting on item

Original PV to purchase boat by 13A
    Standard General Ledger Account (no accounting records added for Fixed Asset processing)

Completion of FA shell
DR Fund 100 Agy 13A	BS0114	Balance sheet for boat	16000.00
CR Fund 100 Agy 13A	BS0395	Equity account for boat	16000.00

FS to transfer to 09A
CR Fund 100 Agy 13A	BS0114	Balance sheet for boat	16000.00
DB Fund 100 Agy 13A	BS0120	Accumulated depreciation	7955.00
DB Fund 100 Agy 13A	BS0395	Equity account for boat	8045.00

RE to set up payment for boat
CR Fund 013 Agy 13A	Expenses	Sale of boat	
7079.60 Net			
DB Fund 013 Agy 13A	BS0052	I/G billed receivable	7079.60
CR Fund 035 Agy 18P	Rev Srce 2641	Service depart billing	965.40
			Commission
DB Fund 035 Agy 18P	BS0052	I/G billed receivable	965.40

PV9 to pay for boat
DB Fund 060 Agy 09A	BS0114	Balance sheet for boat	8045.00
CR Fund 060 Agy 09A	Cash		8045.00
DB Fund 013 Agy 13A	Cash		7079.60
CR Fund 013 Agy 13A	BS0052	I/G billed receivable	7079.60
DB Fund 035 Agy 18P	Cash		965.40
CR Fund 035 Agy 18P	BS0052	I/G billed receivable	965.40

Converting Fixed Assets From Other Computer Applications

Overview

There are two acceptable methods for getting assets converted from other computer applications. The first method is to build a record which is formatted for direct input into the SUSF system. This format is described in detail below.

The second method is to supply a file in an electronic format that can be converted to the SUSF format by the MFASIS data processing team. This might be an EXCEL or LOTUS spreadsheet or a text file. The data must be in columns and all required data must be present. The list of required data can be found by looking for an X in the tables that follow.

PROCESS FOR RECORDS IN SUSF FORMAT

Agencies will supply to the MFASIS data processing team a text file containing information about each of the Fixed Assets in their database. This could be in the form of a diskette, a PC file on a LAN accessible by the MFASIS team or a TSO file on the IBM mainframe.

The MFASIS team will do a test load of the data to the MFASIS test system to determine correctness of the data. The MFASIS team will report back to the agency the results of the test load. The agency will then be able to fix the data and resend to MFASIS.

When all errors are corrected or only a small number of errors remain, the data will be loaded to the MFASIS production system into the Suspense File (SUSF). Any records without errors, will be completely processed through SUSF and no further action will be needed by the agency. Records with errors will need to reviewed and corrected in SUSF.

SUSF LAYOUT REQUIREMENTS

The text file must contain a minimum of 434 bytes per record. For each fixed asset, two records will be needed on the text file. The first record will be a header record, designated by a 'D', and the second a line record, designated by an 'L'.

In front of each record, 36 bytes of document identification are required. This area is used to identify the type of transaction, 'FA' for fixed asset, the agency and a unique 11 digit document number assigned by the agency for each fixed asset loaded into the system.

Agencies should carefully choose this document number as it will be the key for finding the error records in SUSF. It is recommended that the agencies use the first few bytes as a prefix (CONV or UPL) that will clearly show in SUSF that these came from the asset conversion routine and will also ensure that all of the converted fixed assets are together. The rest of the 11 digits can be a sequential number of whatever the agency chooses. Agencies could also place the identifier used in their own databases in this field.

The header record will contain numbers and values associated with the total asset such as manufacturer's number, serial number, vendor, etc. The line record will contain a breakdown of the equity account and amounts for each. The line record will also contain additional description fields and user fields that can be used to further describe the asset.

The first 52 bytes of two fixed assets being converted are shown below:

```
----+----1----+----2----+----3----+----4----+----5--
D  FA   18A        FA   18A  CONV0000001  FA18ACONV0000001
L  FA   18A        FA   18A  CONV0000001  0393
D  FA   18A        FA   18A  CONV0000002  FA18ACONV0000002
L  FA   18A        FA   18A  CONV0000002  0393
```

Contained within the line record are 6 12-byte additional description fields. These may be used by the agencies to load other information that may be helpful for further defining an asset. Consistency is important when loading information as searching for a particular code in a particular field can be done in the Data Warehouse application. If the same code is spread across multiple fields, it would be more difficult to find. As an example, if an agency wanted to put a key that would tie the fixed asset back to the agency's fixed asset system, they should always put this key in Additional Description Field #1. That way the agency would only have to search or sort by that field to find the connecting key.

ATTACHMENTS
Document information required in front of each record (36 bytes)
Header record information
Line record information
Code lists
Definitions

Field				Req.	Notes
Record Type	1	2	Alpha	S	D for Header Record
					L for Line Record
Document Type	3	2	Alpha	S	'FA'
Agency	7	3	Alphanumeric	S	
Document Type	17	2	Alpha	S	'FA'
Agency	21	3	Alphanumeric	S	
Document Number	25	11	Alphanumeric	S	Unique Identifier for this FA record

S = required for SUSF
formatted records

Field	Pos.	Len.	Format	Req.	Notes
Transaction Code	37	2	Alpha	S	FA
Transaction Agency	39	3	Alphanumeric	X	
Transaction Number	42	11	Alphanumeric	S	Same as Document Number
Record Year	53	2	Numeric		Default to current
	55	2	Numeric		Default to current
	57	2	Numeric		Default to current
Fiscal Month	59	2	Numeric		Default to current
Fiscal Year	61	2	Numeric		Default to current
Fixed Asset Number	63	15	Numeric		Leave Blank - System will Assign
Fixed Asset Type	78	1	Alpha	X	See code list
	79	4	Alphanumeric	X	See code list
	83	4	Numeric	X	Must be in FLOC table
Fund	87	3	Numeric	X	
Agency	90	3	Alphanumeric	X	
Organization	93	4	Numeric	X	
Activity	97	4	Numeric		
Object	101	4	Numeric	X	
Description	105	30	Alphanumeric	X	
Acquisition Year	135	4	Numeric	X	Century and year
Acquisition Month	139	2	Numeric	X	
Acquisition Day	141	2	Numeric	X	
Acquisition Method	143	1	Alpha	X	See code list

Field	Pos.	Len.	Format		Notes
Serial Number	144	22	Alphanumeric	X	Required for Vehicles and Equipment only.
Manufacturer	166	20	Alphanumeric		
Model Number	186	15	Alphanumeric		
Vendor Code	201	11	Alphanumeric		Must be in VEND table
Vendor Name	212	30	Alphanumeric		Will be inferred from VEND table
Area	242	10	Alphanumeric		Used for land?
Plat Number	252	10	Alphanumeric		Used for land?
Purchase Authority	262	13	Alphanumeric		PO Number
Funding Source	275	30	Alphanumeric		
In Service Year	305	4	Numeric		Century & year
In Service Month	309	2	Numeric		
In Service Day	311	2	Numeric		
Replacement Year	313	4	Numeric		Century & year
Replacement Month	317	2	Numeric		
Replacement Day	319	2	Numeric		
Valuation Year	321	4	Numeric		Century & year
Valuation Month	325	2	Numeric		
Valuation Day	327	2	Numeric		
Valuation Amount	329	14	Dollars,decimal,cents		Must have 2 decimal positions
Units	343	8	Numeric		In whole units
Closing Costs	351	14	Dollars,decimal,cents		Must have 2 decimal positions
Useful Life	365	3	Numeric		In whole years. Required for depreciation.
Salvage Value	368	14	Dollars,decimal,cents		Must have 2 decimal positions
Depreciation Method	382	3	Alpha		See code list
Memo Disposition Value	385	14	Dollars,decimal,cents		Must have 2 decimal positions
Asset Value	399	14	Dollars,decimal,cents	X	Fair Market Value at Acquisition
Catalog Code	413	8	Alphanumeric		See code list
Project Code	421	4	Alphanumeric		
	425	1	Alpha		
	426	1	Alpha		Leave blank
	427	8	Alphanumeric		Not used

LINE RECORD INFORMATION (RECORD TYPE = L)

Field	Pos.	Len.	Format	Req.	Notes
Equity Account 1	37	4	Numeric	X	One equity account is required - see code list
Equity Account 2	41	4	Numeric		
Equity Account 3	45	4	Numeric		
Equity Account 4	49	4	Numeric		
Equity Account 5	53	4	Numeric		
Equity Account 6	57	4	Numeric		
Equity Account 7	61	4	Numeric		
Equity Account 8	65	4	Numeric		
Asset Value 1	69	14	Dollars,decimal,cents	X	One asset value is required
Asset Value 2	83	14	Dollars,decimal,cents		
Asset Value 3	97	14	Dollars,decimal,cents		
Asset Value 4	111	14	Dollars,decimal,cents		
Asset Value 5	125	14	Dollars,decimal,cents		
Asset Value 6	139	14	Dollars,decimal,cents		
Asset Value 7	153	14	Dollars,decimal,cents		
Asset Value 8	167	14	Dollars,decimal,cents		
Additional Description 1	181	12	Alphanumeric		Agency specfic data
Additional Description 2	193	12	Alphanumeric		Agency specfic data
Additional Description 3	205	12	Alphanumeric		Agency specfic data
Additional Description 4	217	12	Alphanumeric		Agency specfic data
Additional Description 5	229	12	Alphanumeric		Agency specfic data
Additional Description 6	241	12	Alphanumeric		Agency specfic data
User Field 1	253	10	Alphanumeric		Used by MFASIS
User Field 2	263	10	Alphanumeric		Used by MFASIS
User Field 3	273	10	Alphanumeric		Used by MFASIS

S = required for SUSF
X = required for all

ASSET TYPE CODE

CODE	TITLE	DESCRIPTION
B	Buildings	
E	Equipment	Computers, X-ray Machines, Conveyors, Copiers, Printers, Faxes, Elevators, etc.
I	Improvements other than buildings	Runways, pavilions, golf course, parks, playgrounds
L	Land	Record land only, not anything on land
S	Infrastructure	Dams, bridges, roads
T	Intangibles	Water rights, air rights, right of ways, computer software licenses
V	Vehicles	Cars, trucks, loaders, dozers, graders, etc.

ACQUISITION METHOD

CODE	TITLE
C	Constructed
G	Gift/Bequest
L	Leased
M	Lease/Purchase
O	Other
P	Purchased
R	Transferred
T	Traded

DEPRECIATION METHOD

CODE	TITLE
SL	Straight line
MC	Manually computed
NA	Not applicable

DEFINITIONS

Field	Definition
Acquisition Year, Month Day	The year/month/day that the asset was acquired.
Acquisition Method	A code on the FADM screen describing how the asset was acquired.
Activity	Code from the ACTV screen describing the activity where this Fixed Asset is used
Additional Descriptions	Enter any other useful information which may further define this asset.
Agency	A three character code describing the accounting unit responsible for the document.
Area	For land, buildings and improvements other than buildings, the area of the asset (sq. ft, acres, etc.).
Asset Value	Fair market value of the asset at time of acquisition.
Asset Value for Equity Account	Enter the proportion of the total asset value associated with each equity account.
Catalog Code	Code form the FCLG table used to move certain values into fields of the FA. This would include the FA Type, FA Group, Useful Life, Depreciation Method and Description. Will not override any of the fields in the record that have values which are different from the catalog.
CIP Reversal Flag	Enter a 'Y' for yes if a construction in progress (CIP) reversal entry should be made to the project's CIP balance sheet account for the proprietary, internal service or enterprise fund.
Closing Costs	Total of brokerage fees, legal fees, and other costs associated with acquiring this asset.
Complex/Building	Enter the complex or building where this asset is located
Depreciation Method	Code to describe how this asset will be depreciated. SL for straight line will be automatically calculated monthly by MFASIS. MC for manually calculated will need to be calculated by the user using the MDEP screen. NA for not applicable will have no depreciation.
Description	A description of the Fixed Asset.
Document Type	A two digit field that identifies the type of information contained in the document being processed.
Document Number	A user assigned identifier that must be unique for each Document-Type/Agency combination in SUSF
Document Action	Blank or E for original entry. M for modification.
Equity Account	Enter a balance sheet account representing the ownership of the asset. Must be valid in the BACC table and have an account type of '03'. If this is left blank, the Contribution to Fixed Assets balance sheet account from the SPEC table will be used.
Fiscal Month/Year	The accounting period for document processing.

Field	Definition
Fixed Asset Number	A unique sequential number which is assigned by the system to each Fixed Asset in MFASIS.
Fixed Asset Type	An identifier that describes a high level breakdown of fixed assets. See code list.
Fixed Asset Group	A second level of description to further uniquely describe the Fixed Asset.
Fund	The accounting Fund used for acquiring the Fixed Asset.
Funding Source	How the funding for the asset was done (by bonds, federal grant, etc.)
In Service Month, Day, Year	When the item was first used by the state.
Location of Fixed Asset	A 4 digit code in the FLOC table that describes where the FA is located.
Manufacturer	The company/person who originally built the Fixed Asset.
Memo Disposition Value	Anticipated sale amount or actual amount expected on sale which may be different from salvage or valuation amount.
Model Number	The manufacturer's assigned model number for the asset.
Object	Code from the OBJT screen describing the type of Fixed Asset.
Organization	The Organization from the ORGN table used for acquiring the Fixed Asset.
Plat Number	Parcel, plat, or block and track number that identifies the location of the asset.
Project Code	Code from the project table for the project with which this asset is associated.
Purchase Authority	The PO or PV number that authorized purchase of this asset.
Record Type	SUSF Identifier to define if document contains header information (type 'D') or line detail information (type 'L').
Record Year, Month, Day	The year/month/day against which the document was/is being processed in SUSF.
Replacement Month, Day, Year	Expected date for replacement of the asset.
Salvage Value	Amount expected to receive when item is sold or scrapped.
Serial Number	The manufacturer's assigned serial number for the asset.
Transaction Code	Same as Document Type
Transaction Agency	Same as Agency
Transaction Number	Same as Document Number
Units	The number of identical assets capitalized in this acquisition (usually 1 or blank).
Useful Life	Expected number of whole years that this asset will be used from the date of acquisition.
User Fields	More information about the asset can be entered here.
Valuation Month, Day, Year	Date of the insurance, replacement or professional appraisal. Relates to valuation amount.

Field	Definition
Valuation Amount	Insurance, replacement, assessed value.
Vendor Code	The distributor who sold the Fixed Asset to the state.
Vendor Name	An inferred field from the VEND table.

Frequently Asked Questions

What is a "FA shell" ?

"FA shell" is the term used to describe a type of data entry document, much like a CR, JV, RE or PV. Unlike these other documents, a FA shell can be automatically created from a PV document if certain conditions are met.

If the object code and/or value of an item coded to the line item screen of a PV document pass the test for a Fixed Asset, information from the header and line screens of a PV is pulled into a FA document. The FA is not complete; other required fields must be filled, hence the designation "shell".

There are two triggers that will cause a PV document to generate an FA "shell". The first is when an "F" is entered in the FA IND field on the PV Payment Voucher Input Form. The second is based on the Object Code in the PV line item and the dollar amount over $3,000. The fixed Object Codes include 5000 series and 7000 series. The Fixed Asset Indicator in the object code screen (OBJ2) determines whether a FA shell will be created. There are three Fixed Asset Indicator codes: N, Y, & T. P9's do not generate an FA Shell.

N – Will not create a FA Shell
Y – Will create a FA Shell
T – Will perform a test based on the information entered in the PV. If the PV line Amount divided by the Quantity is greater than $3,000, it creates a FA Shell. Agencies need to use quantity amounts if they don't want a FA shell created to an Object Code in a series.

How do I know whether an object code will cause the system to generate a FA shell?

Go to the OBJ2 table. Enter the current fiscal year and the object code in which you are interested. Look at the field titled "Fixed Asset Ind". A "Y" indicator means that a shell will always be created; an "N" indicator means that a shell will never be created, and a "T" indicator means that the system will test the PV line item to see whether it meets the criteria for a fixed asset. If it does, a FA shell will be created; if not no shell will be created.

How do I find the number of the FA that was created by the PV?

Go to the FAPV screen and enter the PV number. The system will return with the FA number. The screen also works in reverse so if you need to know the PV that created an FA, you can just enter the FA number.

I think that payment of my PV has been held pending completion of a FA shell. Where can I go to check the status of my PV?

Go to the SCHD table. Enter the Vendor Code from the PV. If an "F" is present in the "Hold Indicator" field, the PV is on hold and a check will not be cut until the FA shell is completed and accepted.

A FA on SUSF was created by a PV. The FA does not meet the definition for a Fixed Asset, and I need it deleted. How do I do this?

Send an e-mail with the FA number, PV number, vendor ID, the amount of the FA and the reason for deletion to kimberly.hall@maine.gov or marie.e.wilson@maine.gov. An explanation, such as "The PV was coded to object code 5565," is NOT a valid reason. An item coded to a 55xx series object code may meet the Fixed Asset Criteria and may in fact be a Fixed Asset.

I budgeted renovations out of our capital appropriation and subsequently discovered that the renovations did not fit the criteria for capital. I do not want the PVs to generate shells ; what do I do?

A special object code, 7602 "Capitally Budgeted Non-Capital", is used when a project has been budgeted out of capital money and subsequently determined not to be a capital project. This object code will never

create a shell. If payments are made against an encumbered contract, send a memo to the Dept of Purchases requesting the object code on the encumbrance be changed.

How do I get a barcode?

Fixed asset bar code labels are printed from a file which is downloaded from MFASIS to a PC during nightly batch processing. Barcodes are then mailed to the agencies from the Office of the State Controller. Reprints can be requested via e-mail to Kimberly.hall@maine.gov and Marie.e.wilson@maine.gov.

I have an invoice for a laptop that contains multiple components. How do I determine if the laptop should be capitalized?

A laptop computer can function independently of component units that may be included on the invoice. You need to determine whether each of the accessories ordered is integral to the functioning of the laptop. Common accessories that would not be considered a part of the laptop are: monitor, mouse and port station. Memory chips should be included in the cost of the laptop.

If the total cost of the laptop and any other part integral to its functioning is $3,000.00 or greater, the laptop is a capital item and needs to be entered in the Fixed Asset system.

How do I move a Fixed Asset to Surplus?

An FC transaction moves an item to Surplus. In the FC document you need to change the location of the item to "0000". When you enter this transaction, the FAUF table is updated. The FAUF table generates reports to Surplus Property showing what items are awaiting pick-up. Surplus Property must then physically move the item and complete another FC accepting the asset to location "0000".

If you are unsure of whether you have completed the FC correctly, check the FAUF table. If the item is there with "0000" and status "PEND," you have done your part.

Can you provide some guidance on life expectancy of assets?

General guidelines:
Computers and peripheral equipment; computer software -   2-5 years
Automobiles, light and heavy general trucks and office machinery -   5 years
Vessels and water transportation equipment; building improvements, such as new roofs and plumbing and electrical renovations -   10 years
Land improvements -   15 years
Residential and non-residential real property -   30-50 years

The useful life of a fixed asset must be entered in **months** on the FA document.